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January 4, 2011

BY ECF AND OVERNIGHT COURIER

The Honorable Arthur D. Spatt United States District Court Eastern District of New York 100 Federal Plaza Central Islip, NY 11722

Re: Cassese v. Washington Mutual, Inc., No. 05-cv-2724

Dear Judge Spatt,

We represent Defendant Washington Mutual, Inc. ("WMI") and write in response to the Motion for an Order to Show Cause (the "Motion") and Declaration in Support of Order to Show Cause (the "Declaration") filed by Mr. Whalen on January 3, 2011 (Dkt. Nos. 341 & 341-1).

WMI takes no position with respect to the Motion, which is a dispute between Mr. Whalen and Mr. Tusa that does not impact the settlement in principle in this matter. However, contrary to Mr. Whalen's assertion (*see* Declaration at ¶ 8), WMI's December 17 letter and the attached stipulation were not "false" and, of course, Plaintiffs' counsel is responsible for determining their own appropriate signature blocks (and Whalen & Tusa, P.C., is included in the signature block in the stipulation (attached to the December 17 letter) that was endorsed by the Court).

WMI will, of course, comply with the Court's ruling in response to the Motion. Thank you for your attention to this matter.

Sincerely,

/s/ John P. Mastando III John P. Mastando III

cc: Counsel of Record via ECF